



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB-2023-0005]

Proposed Information Collections; Comment Request (No. 90)

AGENCY: Alcohol and Tobacco Tax and Trade Bureau (TTB); Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the continuing or proposed information collections listed below in this document.

DATES: We must receive your written comments on or before [INSERT DATE 60 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: You may send comments on the information collections described in this document using one of these two methods:

- *Internet* — To submit comments electronically, use the comment form for this document posted on the “Regulations.gov” e-rulemaking website at <https://www.regulations.gov> within Docket No. TTB-2023-0005.

- *Mail* — Send comments to the Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW, Box 12, Washington, DC 20005.

Please submit separate comments for each specific information collection described in this document. You must reference the information collection’s title, form or recordkeeping requirement number (if any), and OMB control number in your comment.

You may view copies of this document, the relevant TTB forms, and any comments received at <https://www.regulations.gov> within Docket No. TTB–2022–0002. TTB has posted a link to that docket on its website at <https://www.ttb.gov/rrd/information-collection-notices>. You also may obtain paper copies of this document, the listed forms, and any comments received by contacting TTB’s Paperwork Reduction Act Officer at the addresses or telephone number shown below.

FOR FURTHER INFORMATION CONTACT: Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; 202–453–1039, ext. 135; or complete the Regulations and Rulings Division contact form at <https://www.ttb.gov/contact-rrd>.

SUPPLEMENTARY INFORMATION:

Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of a continuing effort to reduce paperwork and respondent burden, invite the public and other Federal agencies to comment on the proposed or continuing information collections described below, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this document will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether an information collection is necessary for the proper performance of the agency’s functions, including whether the information has practical utility; (b) the accuracy of the agency’s

estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information has a valid OMB control number.

Information Collections Open for Comment

Currently, we are seeking comments on the following forms, letterhead applications or notices, recordkeeping requirements, questionnaires, or surveys:

OMB Control No. 1513-0001

Title: Tax Information Authorization.

TTB Form Number: TTB F 5000.19.

Abstract: In general, the Internal Revenue Code (IRC) at 26 U.S.C. 6103 protects the privacy of taxpayer information by, among other things, prohibiting the disclosure of tax returns and taxpayer information to unauthorized persons. However, under 26 U.S.C. 6103(c), a taxpayer may authorize a representative to receive otherwise confidential tax information. Under that IRC authority and the related Department of Treasury regulations, the Alcohol and Tobacco Tax and Trade Bureau (TTB) provides form TTB F 5000.19 for taxpayers to use to authorize a representative who does not have a power of attorney to receive otherwise confidential information regarding the taxpayer. TTB uses the information provided on that form to properly identify the taxpayer's representative and the scope of their authority to obtain the confidential information.

Current Actions: There are no program changes associated with this information collection at this time, and TTB is submitting it for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is decreasing the number of annual responses, responses, and burden hours associated with this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits; Individuals or households.

Estimated Annual Burden

- *Number of Respondents:* 10.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 10.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 10 hours.

OMB Control No. 1513–0003

Title: Referral of Information.

TTB Form Number: TTB F 5000.21.

Abstract: During the course of their duties, TTB personnel sometimes discover apparent violations of statutes and regulations under the jurisdiction of State, local, or tribal government agencies. Using form TTB F 5000.21, TTB personnel refer information regarding such violations to external agencies if the disclosure is authorized under 26 U.S.C. 6103 or other Federal laws. The referral form includes a section for the external agency to respond to TTB regarding its action on the referral. This form provides a consistent means of conveying the relevant information to external agencies, and it facilitates

information-sharing between TTB and such agencies to support enforcement efforts. The response that TTB requests from external agencies also provides information as to the utility of the referrals and potential enforcement actions that those agencies take against the same entities that TTB regulates.

Current Actions: There no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: State, local, and tribal governments.

Estimated Annual Burden

- *Number of Respondents:* 125.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 125.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 125 hours.

OMB Control No. 1513–0005

Title: Brewer's Notices; and Letterhead Applications and Notices Filed by Brewers.

TTB Form Number: TTB F 5130.10.

TTB Recordkeeping Number: TTB REC 5130/2.

Abstract: The IRC at 26 U.S.C. 5401 requires brewers to file a notice of intent to operate a brewery, containing the information the Secretary of the Treasury (the Secretary) prescribes by regulation. Under that IRC authority, the TTB regulations in 27 CFR Part 25, Beer, require new brewery applicants to submit TTB F 5130.10, Brewer's Notice, which provides TTB with information

similar to that collected on a permit application. The part 25 regulations also require brewers to submit an amended Brewer's Notice when certain changes occur to the brewery's ownership, control, location, description, and bond or operating status. Additionally, the TTB regulations require brewers to submit letterhead applications or notices regarding certain changes in brewery operations and the destruction, loss, or return of beer. The TTB regulations require brewers to maintain a file at their premises containing their Brewer's Notice, its incorporated supporting documents, and the related letterhead applications and notices, available for inspection by TTB officers. This information collection request is necessary to protect the revenue and ensure that brewers conduct their operations in compliance with relevant Federal laws and regulations.

Current Actions: There are no program changes associated with this information collection at this time, and TTB is submitting it for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is decreasing the number of annual responses, responses, and burden hours associated with this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 9,700.
- *Average Responses per Respondent:* 2.5
- *Number of Responses:* 24,250.
- *Average Per-response Burden:* 0.7 hours.
- *Total Burden:* 16,975 hours.

Title: Application for an Alcohol Fuel Producer Permit Under 26 U.S.C. 5181.

TTB Form Number: TTB F 5110.74.

Abstract: Under the authority of the IRC at 26 U.S.C. 5181(a)(1), persons wishing to establish a distilled spirits plant for the sole purpose of producing and receiving distilled spirits for fuel use must provide an application and bond as the Secretary may prescribe by regulation. Under this authority, TTB has issued regulations concerning the establishment of such alcohol fuel plants (AFPs) in 27 CFR part 19, subpart X. Those regulations require that a person wishing to establish a new AFP must apply for an alcohol fuel producer permit using form TTB F 5110.74. The regulations also require existing AFP proprietors to use that form to make certain amendments to their permit information. The form and its required supporting documents identify or describe, among other things, the applicant, the proposed AFP's location and layout, its stills, its size category (small, medium, or large) based on the amount of alcohol fuel to be produced annually, and the security measures to be taken to prevent theft and diversion of the distilled spirits produced. The collected information allows TTB to determine the applicant's eligibility under the IRC to obtain or modify an alcohol fuel producer permit, and to determine whether the applicant's AFP operations will conform to Federal law and regulations. Such determinations are necessary to protect the revenue as distilled spirits produced at an AFP are potable and thus subject to Federal excise tax until denatured for fuel use. Once distilled spirits are denatured at an AFP, the resulting alcohol fuel may be withdrawn free of tax as authorized by the IRC at 26 U.S.C. 5214(a)(12).

Current Actions: There are no program changes associated with this information collection at this time, and TTB is submitting it for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is decreasing the number of annual responses, responses, and burden hours associated with this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits, farms; Individuals or households.

Estimated Annual Burden

- *Number of Respondents:* 100.
- *Average Responses per Respondent:* 1 (one) per year.
- *Number of Responses:* 1 (one).
- *Average Per-response Burden:* 1.5 hours.
- *Total Burden:* 150.

OMB Control No. 1513–0062

Title: Usual and Customary Business Records Relating to Denatured Spirits (TTB REC 5150/1).

TTB Recordkeeping Number: TTB REC 5150/1.

Abstract: Denatured distilled spirits may be used for industrial purposes in the manufacture of nonbeverage products. To prevent diversion of denatured spirits to taxable beverage use, the IRC at 26 U.S.C. 5271–5275 imposes a system of permits, bonds, recordkeeping, and reporting requirements on persons that procure or use such alcohol. Those IRC sections also authorize the Secretary to issue regulations regarding those matters. Under those IRC authorities, the TTB regulations in 27 CFR part 20 require industrial alcohol users

to keep certain usual and customary business records regarding the distribution, procurement, and use of denatured spirits. TTB uses the required records to account for denatured spirits and ensure compliance with statutory and regulatory requirements.

Current Actions: There no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 3,100.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 3,100.
- *Average Per-response and Total Burden:* None. This information collection consists of usual and customary records kept by respondents during the normal course of business, regardless of any regulatory requirement to do so. As such, under 5 CFR 1320.3(b)(2), this information collection imposes no additional burden on respondents.

OMB Control No. 1513–0085

Title: Principal Place of Business Address and Place of Production

Coding on Beer and Malt Beverage Labels.

TTB Recordkeeping Number: TTB REC 5130/5.

Abstract: Under the authority of the IRC at 26 U.S.C. 5412 and the Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 205(e), the TTB regulations require consumer containers of beer to be marked with the name and

address of the brewer. In the case of brewers that operate multiple breweries, the TTB regulations in 27 CFR parts 7 and 25 allow such brewers to label beer containers with their principal place of business, provided that the brewer also places a code on each beer container indicating its actual place of production. This option allows multi-plant brewers to use an identical label at all their breweries. The labeling of beer containers with the producer's name and place of production is a usual and customary business practice undertaken by brewers to identify their products to consumers and facilitate recall of adulterated products. In addition, TTB uses the required information to verify tax refund claims for the loss or destruction of beer.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the estimated number of annual respondents and responses to this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 1,150.
- *Average Responses per Respondent:* 2.4.
- *Number of Responses:* 2,760.
- *Average Per-response and Total Burden:* None. This information

collection consists of usual and customary labeling practices undertaken by respondents during the normal course of business, regardless of any regulatory requirement to do so. As such, under 5 CFR 1320.3(b)(2), this information collection imposes no additional burden on respondents.

OMB Control No. 1513–0095

Title: Application for Registration for Tax-Free Firearms and Ammunition Transactions under 26 U.S.C. 4221.

TTB Form Number: TTB F 5300.28.

Abstract: The IRC at 26 U.S.C. 4181 imposes a Federal excise tax on the sale of firearms and ammunition sold by manufacturers, producers, and importers. However, under 26 U.S.C. 4221, no tax is imposed on certain sales of firearms and ammunition, provided that the seller and purchaser of the articles (with certain exceptions) are registered as required by 26 U.S.C. 4222. Section 4222 further provides that the Secretary may prescribe regulations regarding the manner, forms, terms, and conditions of such registrations. The TTB regulations at 27 CFR 53.140 prescribe the use of TTB F 5300.28 as the application to obtain an approved Certificate of Registry to sell or purchase firearms and ammunition tax free. Also, once registered, respondents amend their registration information by filing a revised TTB F 5300.28 or by filing a letterhead notice. TTB uses the collected information to determine if the respondent is qualified to engage in tax-free sales of firearms and ammunition.

Current Actions: There are no program changes to this information collection, and TTB is submitting for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is increasing the estimated number of annual respondents, total responses, and burden hours associated with this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits; State, local, and tribal governments.

Estimated Annual Burden

- *Number of Respondents:* 110.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 110.
- *Average Per-response Burden:* 3 hours.
- *Total Burden:* 330 hours.

OMB Control No. 1513–0127

Title: Petitions to Establish or Modify American Viticultural Areas.

Abstract: The FFA Act at 27 U.S.C. 205(e) authorizes the Secretary to prescribe regulations for the labeling of wine, distilled spirits, and malt beverages. The FFA Act provides that these regulations should, among other things, prohibit consumer deception and the use of misleading statements on labels and ensure that labels provide the consumer with adequate information as to the identity and quality of the product. Under that FFA Act authority, TTB regulates the use of appellations of origin on wine labels, including the use of American viticultural area (AVA) names. In response to petitions submitted by interested parties, TTB establishes new AVAs or modifies existing AVAs through the rulemaking process. The TTB regulations in 27 CFR part 9 specify the information to be included in such petitions. TTB uses the provided information to evaluate a petitioner's proposal and, if accepted for rulemaking, draft a notice of proposed rulemaking requesting public comment regarding the creation of a new AVA or the amendment of the name, boundary, or other terms of an existing AVA.

Current Actions: There no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits; Individuals or households.

Estimated Annual Burden

- *Number of Respondents:* 15.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 15.
- *Average Per-response Burden:* 130 hours.
- *Total Burden:* 1,950 hours.

OMB Control No. 1513–0139

Title: Record of Carbon Dioxide Measurement in Effervescent Products
Taxed as Hard Cider.

Abstract: The IRC at 26 U.S.C. 5041 defines and imposes six Federal excise tax rates on wine, which vary by the wine's alcohol and carbon dioxide content. Wines with no more than 0.392 grams of carbon dioxide per 100 milliliters are taxed as still wine at \$1.07, \$1.57, or \$3.15 per gallon, depending on their alcohol content, while wines with more than 0.392 grams of carbon dioxide per 100 milliliters are taxed as effervescent wine at \$3.30 per gallon if artificially carbonated or \$3.40 per gallon if naturally carbonated. However, under those IRC provisions, certain apple- and pear-based wines are subject to the "hard cider" tax rate of \$0.226 per gallon if the product contains no more than 0.64 grams of carbon dioxide per 100 milliliters of wine and does not exceed 8.5 percent alcohol by volume. Given the significant difference in those excise tax rates which, in part, depend on the level of a wine's effervescence, the TTB regulations at 27 CFR 24.302 require proprietors who produce or receive effervescent hard cider to record the amount of carbon dioxide in the product.

This recordkeeping requirement is necessary to protect the revenue as it allows TTB to verify a respondent's compliance with the statutory definition of wine eligible for the hard cider tax rate.

Current Actions: There are no program changes associated with this information collection at this time, and TTB is submitting it for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is decreasing the number of annual responses, responses, and burden hours associated with this information collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 50.
- *Average Responses per Respondent:* 2 (one).
- *Number of Responses:* 100.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 100 hours.

Dated: July 18, 2023.

Amy R. Greenberg,

Director, Regulations and Rulings Division.